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Massachusetts, Rhode Island, Connecticut, and New York for personal inspection of the working of tax laws. Especially full are the facts in regard to the various listing systems, methods of equalization, poll tax, dog tax, taxation of railroads, savings banks, and insurance companies. Students of taxation will find here several convenient summaries upon these points.

Finance Annual Report of the Executive Department of the City of Boston, for the year 1889-90. Boston. 1890. Pp. 416.

In addition to the detailed tables this report contains summaries of Department expenses for the past decade, and in particular valuable statistics and descriptive material on *Valuation and Taxes of Boston compared with other cities*. There is an interesting table showing the approximate value of the dwelling houses, classified according to their respective values, the classes varying by a thousand dollars, up to \$105,000, and more irregularly above that limit. Class three, \$2000 to \$3000, is the largest, containing nearly one-fifth of the total number of houses, etc. This report can be especially commended for the systematic arrangement of its tables, and for the explanatory notes frequently added to facilitate correct analysis.

Report of the Special Committee on use of Streets by Private Corporations. Boston. City Document 144. Sept. 8, 1890. Pp. 35.

This report is out of the common run of city documents, and should be of considerable value to those interested in municipal economy and administration. It contains information in the form of official communications from a large number of cities, both in the United States and in Europe, stating the service or payments which such street-railway, telephone, or electric-light corporations render for privileges enjoyed in the public streets. These reports cover eighteen American and twelve foreign cities. It supplements in some measure a monograph of the American Economic Association (Vol. II, No. 6) on *The Relation of Modern Municipalities to Quasi Public Works*. The fullest report is from Amsterdam. The committee observe that "Boston is in reality very much behind her sister cities in respect to solving the question of securing a return."